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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

ARISING OF LIABILITY OF PAYMENT OF TAX BY CERTAIN CLASSES OF REGISTERED PERSONS IN THE CONSTRUCTION / DEVELOPMENT ACTIVITY.

[G.O.Ms.No.91, Revenue (Commercial Taxes-II), 19th February, 2018.]

NOTIFICATION

In exercise of the powers conferred by Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the following classes of registered persons, namely:-

(a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and

(b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay state tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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